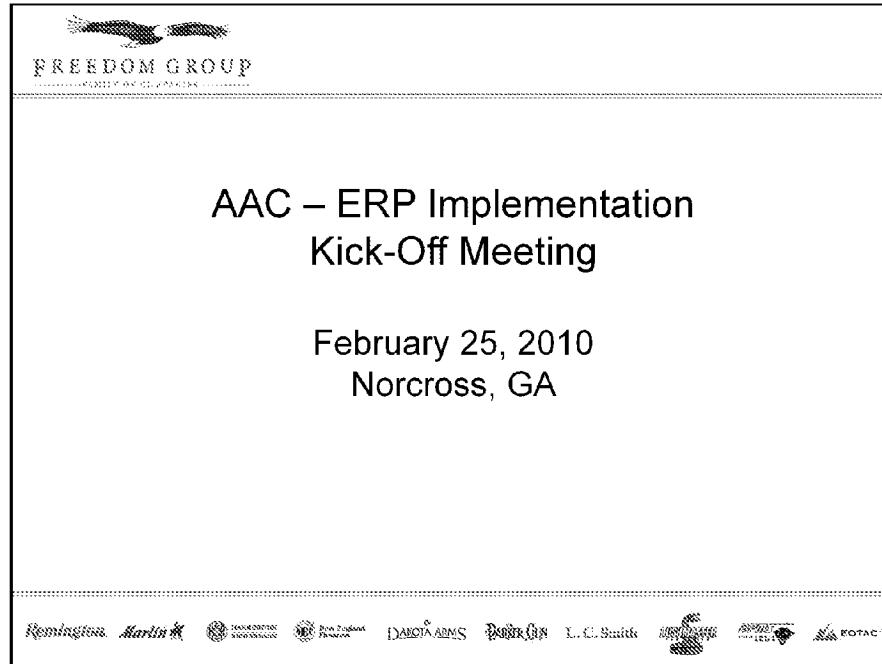
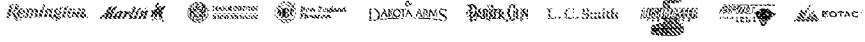


Exhibit 40





 FREEDOM GROUP Solutions. Services. Software.		Project Objectives and Key Points
<ul style="list-style-type: none">* Official Start Date: 03/15/2010 : Go Live: 05/03/2010* Transactional data integrity and process integration across all modules / functions in scope* Provide the functionality required to retire QuickBooks, Fish Bowl, Silent Island* Assure financial transactions are tied into operational events* Assure sales, operational, financials, and inventory data remains accurate* Real time reporting of core operational, sales, and financial information* Improve the resource efficiencies and productivity wherever possible* Systematic and manual controls that are adequate and auditable* Establish Roles, Responsibilities, and Access Privileges for AAC and FGI personnel* Assure data protection and access controls are in place to safeguard data* Assure that Madison can report financials and monitor AAC business activities* Solution should balance the functionality and controls required, ease of use, and support costs* Solution should be able to scale up with the business to \$50-100M of revenue* Implement a stable infrastructure that can be mostly supported and monitored remotely* Wherever possible, develop standards across Remington companies		
		


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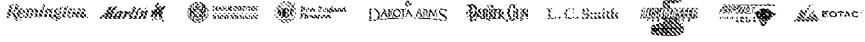
Measuring Success

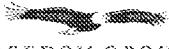
Oakpointe is a partner with skin in the game

- * Holdback of portion of fees, pending signoff of Project Scope, UAT / Go, No-Go / Implementation
- * At approximately 60 days after implementation (Go Live), all members of the Project Steering Committee will individually provide a rating of 1 – 5 for each of the following criteria:
 - * Overall quality of system, data, and user readiness at the time of implementation.
 - * Quality of internally and externally facing reports at the time of implementation.
 - * Quality of internally and externally facing reports ~60 days after implementation.
 - * Accuracy of Data in the system ~60 days after implementation.
 - * Overall quality of system ~60 days after implementation.
 - * User system and process adoption ~60 days after implementation.
- * A Success Bonus will be paid to Oakpointe as follows:
 - * If (Points Attained) / (Total Possible Points) >= 90%; 100% Payout
 - * If (Points Attained) / (Total Possible Points) >= 80% & < 90%; 75% Payout
 - * If (Points Attained) / (Total Possible Points) >= 70% & < 80%; 50% Payout
 - * If (Points Attained) / (Total Possible Points) >= 60% & < 70%; 25% Payout
 - * If (Points Attained) / (Total Possible Points) < 60%; 0% Payout

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FREEDOM GROUP Solutions for Defense & Aerospace		DBA Modules (Functions) in Project Scope
<ul style="list-style-type: none">* Integrated Financial Suite<ul style="list-style-type: none">* Account Payable* Accounts Receivables* General Ledger* Order Pricing and Management* Distribution and Shipping* Billing* Purchasing* Inventory Management (Raw, WIP, and Finished Goods)* Master Production Scheduling* Material Requirements Planning* Shop Floor Control* Master Data Management<ul style="list-style-type: none">* Customer Data Management* Vendor Data Management* Product Data Management (including BOM and Routing)		
		

 FREEDOM GROUP <small>...WE ARE YOUR PARTNER...</small>	Project Scope - Other
<ul style="list-style-type: none">* BATF Compliance: Capability to define, develop and integrate custom forms and manage documents required for external registration and compliance based upon specific customer and material criterion* Serialization Management: Serial number and ownership tracking are required, based on the highly regulated nature of the products. Pre-process, In-process, Post-process identification and tracking are required* FGI Reporting: Monthly reporting through defined templates to BPC* Work Flow: Message notification and triggers, activity sequencing, routing, and status changes* Document Management and control: Store, track, and route scanned and electronic images and templates	
	

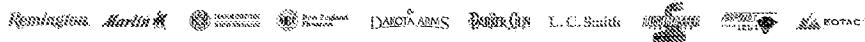
 **FREEDOM GROUP**

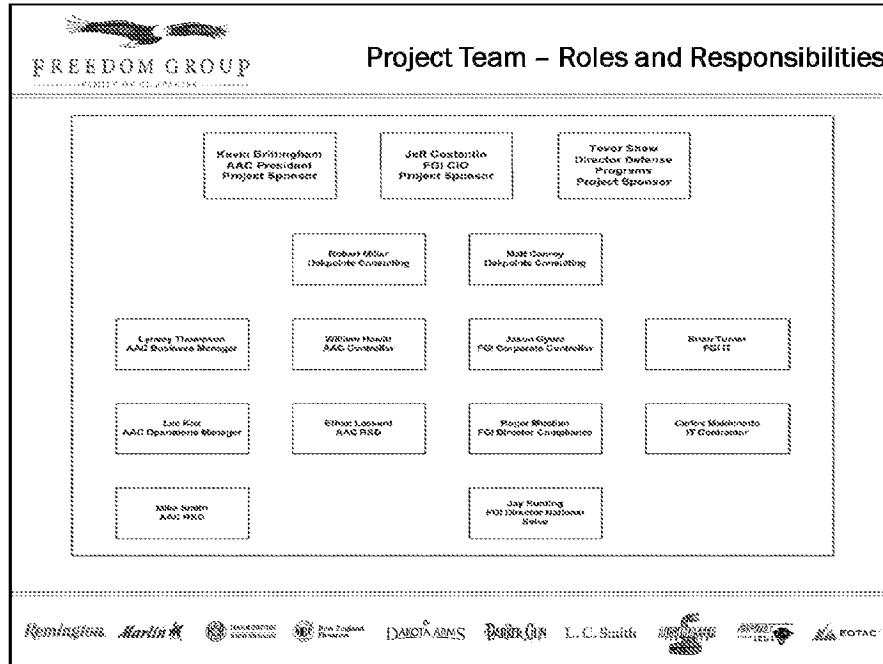
Project Steering Committee

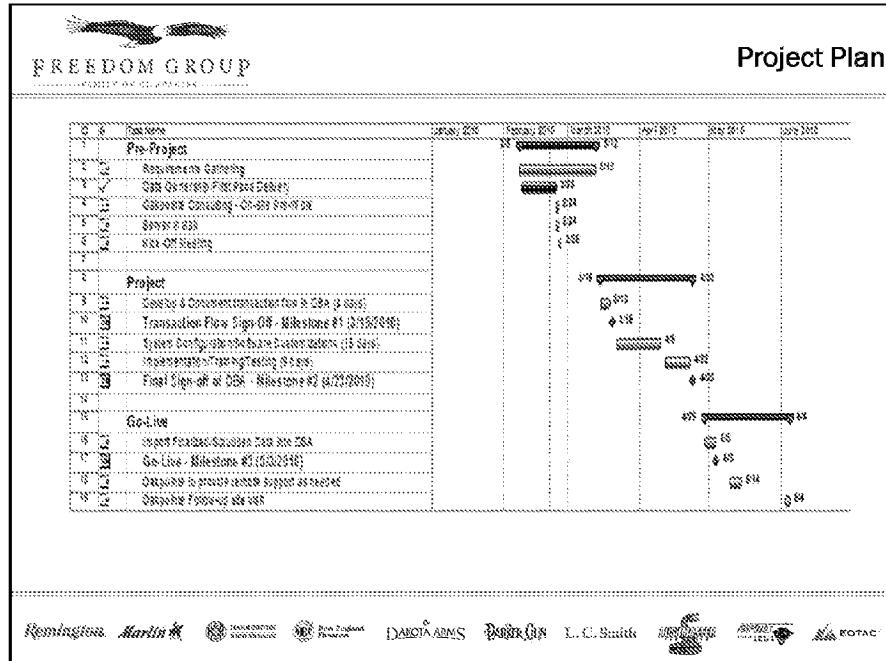
* Purpose: The Project Steering Committee will meet regularly to access status, de-risk emerging issues, and be sign off on major project milestones before project can move to the next phase.

* The recommended team is (for further discussion):

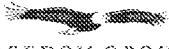
- * Trevor Shaw
- * Jeff Costantin
- * Lynsey Thompson
- * Lee Koz
- * William Hewitt
- * Key User 5 from AAC
- * Key User 6 from AAC
- * Brian Turner
- * Jason Gyure
- * Roger Mustian

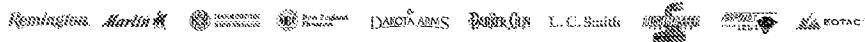


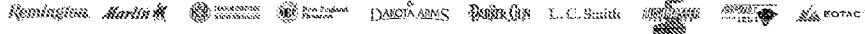




Requirements - Areas Requiring Analysis	
* Confirm DBA process and transactional flows * Document Control * Store BOM documents in DBA * Data Collection * Shop Floor Scanning; Labor; Cycle Counting * Web Orders Interface * Phase 1 – Input Order into DBA with batch upload * Phase 2 – “Real time” interface with Website * AR Customer Deposits (Pre-pays) * Reporting * Plan to utilize Standard DBA reports for AAC use and Madison use * Custom reporting * Data Extracts * Customizations * Production and management of Form2, Form3, Form4, Form5, and Form9 to be housed in DBA * Other Serialization and BATF requirements	Remington Martin DANIELSON L.C. Smith KOTAC

 FREEDOM GROUP	Key Project Deliverables
<ul style="list-style-type: none">* Project Plan* Detailed Requirements Document that includes (Project Scope):<ul style="list-style-type: none">* Transactional Flow* Reports (internal and external)* Customizations* Extracts / Integration* Etc.* User Acceptance Test plan (and results)* Training of key users* Implementation Cutover Plan* Data migration strategy* System and accompanying processes in production that meet Project Scope	



 FREEDOM GROUP	Infrastructure Deliverables
<p>* Procure new server to house virtualization technology to support needs.</p> <p>* No changes will occur in existing location other than new server to house DBA on.</p> <p>* After move:</p> <ul style="list-style-type: none">* AAC will be connected to the FGI Wide Area Network.* Provide access to FGI resources; provide FGI access to AAC.* Move from AAC domain to FGI domain.* AAC e-mail will be migrated and housed internally within FGI.* Data will be moved from existing servers to virtual platform. <p>* No plans at this time to move web site or creative services.</p> <p>* Continue to use Carlos Maldonado as IT contractor.</p>	
	

FREEDOM GROUP		Next Steps
<hr/>		
*	Manually enter GL Chart of Accounts	
*	Set up GL accounting Periods	
*	Enter GL mappings and defaults	
*	Set up bank accounts	
*	Determine if sales will be tracked by customer type or item category	
*	Define work centers and work center labor and burden rates	
*	Enter employees in DBA	
*	Develop std. times for routing sequences	
*	Define item categories	
*	Scrub inventory master as needed (there was some discussion about changing part numbering schemes/methodology)	
*	Evaluate re-order levels, re-order amounts and lead times for inventory items that are to be included in MRP	
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